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INDEPENDENT AUDITORS' REPORT

Board of Commissioners
Acadia-Evangeline Fire Protection District
Baton Rouge, Louisiana

I have audited the accompanying general purpose financial statements of the Acadia-Evangeline Fire Protection District, a component unit of the Acadia and Evangeline Parish Police Juries, as of and for the year ended December 31, 1996, as listed in the table of contents. These general purpose financial statements are the responsibility of the Acadia-Evangeline Fire Protection District's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Acadia-Evangeline Fire Protection District, as of December 31, 1996, and the results of its operations in conformity with generally accepted accounting principles.

Michael W. Johnson

Michael W. Johnson
Certified Public Accountant

Baton Rouge, Louisiana
May 1, 1997

COMPONENT UNIT FINANCIAL STATEMENTS

(Combined Statements - Overview)

MUNICIPAL FIRE PROTECTION DISTRICT
COMBINED BALANCE SHEET -
ALL FUND TYPES AND ACCOUNT GROUPS
FOR THE YEAR ENDED DECEMBER 31, 1996

| | <u>DEPRECIABLE ASSETS</u> | | <u>ACCOUNT GROUPS</u> | |
|---|---------------------------|------------------|-----------------------|------------------|
| | <u>GENERAL</u> | <u>FUND</u> | <u>GENERAL</u> | <u>LONG-TERM</u> |
| | <u>1996</u> | <u>1995</u> | <u>1996</u> | <u>1995</u> |
| ASSETS AND OTHER DEBITS | | | | |
| Assets: | | | | |
| Cash and cash equivalents | \$773,428 | \$ | \$ | |
| Investments | 760,450 | | | |
| Land, Buildings, and Equipment Amount to be provided for retirement of long-term debt | ----- | 907,288 | | 375,000 |
| TOTAL ASSETS AND OTHER DEBITS | \$1,533,878 | \$907,288 | \$907,288 | \$375,000 |
| LIABILITIES, DEFERRED, AND OTHER DEBITS | | | | |
| Liabilities: | | | | |
| Accounts payable | \$ -0- | \$ -0- | \$ -0- | |
| Notes payable | ----- | ----- | ----- | 375,000 |
| Total Liabilities | \$ -0- | \$ -0- | \$ -0- | \$375,000 |
| Equity and Other Credits: | | | | |
| Investment in general fund assets fund balances | \$ | \$417,288 | \$ | |
| Unreserved undesignated | 383,890 | ----- | ----- | |
| Total Equity and Other Credits | \$383,890 | \$417,288 | \$417,288 | \$ -0- |
| TOTAL LIABILITIES, DEFERRED, AND OTHER DEBITS | \$383,890 | \$417,288 | \$417,288 | \$375,000 |

The accompanying notes are an integral part of this statement.

ACADIA-FRANKLIN FIRE PROTECTION DISTRICT
CONSOLIDATED STATEMENT OF REVENUES, EXPENDITURES,
NET CHANGES IN FUND BALANCES -
GOVERNMENTAL FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 2006

| | <u>GENERAL FUND</u> |
|--|-------------------------|
| REVENUES | |
| Ad valorem taxes | \$171,750 |
| Intergovernmental revenues: | |
| State revenue sharing (rent) | 913 |
| Insurance rebates | 5,861 |
| Interest earnings | 7,321 |
| Total Revenues | <u>\$185,845</u> |
| EXPENDITURES | |
| Current Operating | |
| Bank charges | \$ 213 |
| Pension expense | 5,813 |
| Board fees | 270 |
| Dues | 78 |
| Electric costs | 4,137 |
| Legal fees | 1,561 |
| Miscellaneous expense | 340 |
| Insurance rebates | 1,000 |
| Supplies | 550 |
| Accounting and legal | 12,127 |
| Insurance | 4,844 |
| Repairs and maintenance | 421 |
| Capital outlay | 3,337 |
| Total Expenditures | <u>\$ 46,355</u> |
| EXCESS (Deficiency) OF REVENUES OVER | |
| EXPENDITURES | \$139,490 |
| OTHER FINANCING SOURCES: | |
| Bond proceeds | \$573,808 |
| Total Other Financing Sources | <u>\$573,808</u> |
| EXCESS (Deficiency) OF REVENUES AND OTHER | |
| SOURCES OVER EXPENDITURES | \$714,900 |
| FUND BALANCE (Deficit) at beginning of year | <u>148,926</u> |
| FUND BALANCE (Deficit) at end of year | <u>\$863,826</u> |

The accompanying notes are an integral part of this statement.

ALABAMA-FRANCHISE FIRE PROTECTION DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - BUDGET (YEAR BASIS)
AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 1996

| | BUDGET | ACTUAL |
|--|-----------------|------------------|
| REVENUES: | | |
| Ad valorem taxes | \$13,300 | \$13,750 |
| Intergovernmental revenues: | | |
| State revenue sharing (net) | | 910 |
| Insurance rebates | 3,500 | 3,881 |
| Interest earnings | | 7,121 |
| Total Revenues | <u>\$16,800</u> | <u>\$25,532</u> |
| EXPENDITURES: | | |
| Current Operating: | | |
| Bond fees | \$ | \$ 270 |
| Dues | 150 | 70 |
| Electric costs | | 4,177 |
| Legal ads | | 1,561 |
| Secretarial expenses | 379 | 368 |
| Insurance debate | | 2,000 |
| Supplies | 1,150 | 858 |
| Bank charges | | 333 |
| Printing expenses | | 8,833 |
| Legal and accounting | 1,000 | 22,327 |
| Insurance | 1,000 | 4,848 |
| Repairs and maintenance | 8,000 | 631 |
| Capital outlay | <u>3,000</u> | <u>3,337</u> |
| Total Expenditures | <u>\$18,819</u> | <u>\$38,365</u> |
| EXCESS (Deficiency) OF REVENUES | | |
| OVER EXPENDITURES | <u>\$ 2,123</u> | <u>\$13,800</u> |
| OTHER FINANCING SOURCES: | | |
| Bond proceeds | | \$225,000 |
| Total Other Financing Sources | | <u>\$225,000</u> |
| EXCESS (Deficiency) OF REVENUES | | |
| AND OTHER SOURCES OVER EXPENDITURES | | \$214,800 |
| FUND BALANCE (Deficit) AT BEGINNING OF YEAR | | <u>150,000</u> |
| FUND BALANCE (Deficit) AT END OF YEAR | | <u>\$173,800</u> |

The accompanying notes are an integral part of this statement.

ACADIA-FRENCHLINE FIRE PROTECTION DISTRICT
Bossier, Louisiana

Notes to the Financial Statements
As of and for the Year Ended December 31, 1988

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Louisiana Revised Statute 40:1490, the fire protection district is governed by five commissioners who are resident property taxpayers of the district. These five commissioners are collectively referred to as the board of commissioners. Two members (each) are appointed by the parish governing authorities of Acadia and Evangeline Parishes and one member by the governing body of the municipal corporation in the district. The members serve terms of two years. vacancies are filled by the bodies making the original appointments. The fire protection district was created to acquire, maintain, and operate buildings, machinery, equipment, water tanks, water hydrants and water lines, and any other such things necessary to provide proper fire prevention and control within the two parishes.

In April of 1984, the Financial Accounting Foundation established the Government Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. In November of 1984, the GASB issued a codification of governmental accounting and financial reporting standards. This codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local governments.

For financial reporting purposes, in conformance with GASB Codification Section 1106, the fire district included all funds, account groups, activities, et cetera, that are controlled by the fire district as an independent political subdivision of the State of Louisiana. The activities of the parish police juries, parish school boards, independently elected parish officials, and municipal level of governments are not included within the accompanying financial statements as they are considered autonomous governments. These units of government issue financial statements separate from that of the fire district.

ACACIA-EVANGELINE FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

substantially all other revenues are recorded when received.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

D. CASH AND CASH EQUIVALENTS

Cash and cash equivalents include demand deposits and certificates of deposit. Under state law, the fire district may deposit funds within a fiscal agent bank organized under the laws of the state of Louisiana, the laws of any other state in the Union, or the laws of the United States. Furthermore, the fire district may invest in time deposits or certificates of deposit of state banks organized under Louisiana law and national banks having principal offices in Louisiana.

As reflected in Statement A, the Acacia-Evangeline Fire Protection District has cash and cash equivalents totaling \$711,428 at December 31, 1994. Cash and cash equivalents are stated at cost, which approximates market, and are secured through federal deposit insurance. The following is a summary of cash and cash equivalents at December 31, 1994:

| | |
|-------------------------|------------------|
| Demand Deposits | \$296,105 |
| Certificates of deposit | <u>415,323</u> |
| Total | <u>\$711,428</u> |

E. VACATION, SICK LEAVE AND PENSION

The fire district does not have any employees; therefore, it does not have a formal vacation and sick leave policy and does not contribute to a pension plan.

F. BUDGETING PROCEDURE

The fire district follows these procedures in establishing the budgetary data reflected in these financial statements:

**ACADIA-EVANSELINE FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

1. The fire district's secretary/treasurer prepares a proposed budget and submits same to the Board of Commissioners no later than 15 days prior to the beginning of each fiscal year.
2. The budget is adopted by majority vote of the Board of Commissioners prior to the commencement of the fiscal year for which the budget is being adopted.
3. Budgetary amendments involving increases in expenditures resulting from revenues exceeding amounts estimated require the approval of the Board of Commissioners.
4. All budgetary appropriations lapse at the end of each fiscal year.
5. Budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts are originally adopted, or as amended from time to time by the Board of Commissioners.
6. The fire district did not adopt the budget for the fiscal year ended December 31, 1996 prior to the end of the prior fiscal year, a violation of budget law.
7. The fire district's actual expenditures exceeded budgeted amounts by more than 5% and management did not amend the budget as required by law.

3. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets (equipment) follows:

| | |
|----------------------------|------------------|
| Balance, December 31, 1995 | \$153,861 |
| Additions | 3,837 |
| Deductions | <u>-3-</u> |
| Balance, December 31, 1996 | <u>\$157,195</u> |

3. CHANGES IN GENERAL LONG-TERM DEBT

| | |
|----------------------------|------------------|
| Series 1996 Bonds | \$575,000 |
| Balance, January 1, 1996 | <u>-3-</u> |
| Payments During Year | <u>-3-</u> |
| Balance, December 31, 1996 | <u>\$575,000</u> |

\$575,000 of 1996 Bonds of the Acadia-EvanseLINE Fire Protection District dated July 1, 1996, bearing interest at the rate of 5.125% per annum with principal payments annually and interest payments semi-annually.

Cause: The fire district's management overlooked this requirement.

Recommendation: The fire district should follow the Budget Law and adopt the budget prior to the end of the prior fiscal year.

Management's Response: We concur in the finding and have adopted the budget for the general fund for the fiscal year ended December 31, 1997 prior to the end of the prior fiscal year.

Finding: Expenditures of the fire district exceeded budgeted amounts by more than 5% and management did not amend the budget as required by law.

Cause: Management overlooked this requirement.

Recommendation: Management should establish procedures to monitor actual expenditures against the approved budget and to amend the budget when appropriate.

Management's Response: We concur in the finding and have established procedures to monitor actual expenditures against the approved budget and to amend the budget when appropriate.

This report is intended for the information of the management, the Board of Commissioners, and the Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

Michael W. Johnson

Michael W. Johnson
Certified Public Accountant

Bossier, Louisiana
May 1, 1997

Findings: expenditures of the fire district exceeded budgeted amounts by more than 8% and management did not amend the budget as required by law.

Cause: Management overlooked this requirement.

Recommendation: Management should establish procedures to monitor actual expenditures against the approved budget and to amend the budget when appropriate.

Management's

Response: We concur in the finding and have established procedures to monitor actual expenditures against the approved budget and to amend the budget when appropriate.

A material weakness is a reportable condition in which the design or operation of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, I believe none of the reportable conditions described above is a material weakness.

This report is intended for the information of management, the commission members, and the Legislative Auditor. However, this report is a matter of public record, and its distribution is not limited.



Michael W. Johnson
Certified Public Accountant

Buie, Louisiana
May 1, 1997

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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH
LAWS AND REGULATIONS BASED ON AN AUDIT OF GENERAL
PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

Board of Commissioners
Acadia-Evangeline Fire Protection District
Bossier, Louisiana

I have audited the general purpose financial statements of the Acadia-Evangeline Fire Protection District, a component unit of the Acadia and Evangeline Parish Police Jurisdiction, as of and for the year ended December 31, 1998, and have issued my report thereon dated May 1, 1999.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Acadia-Evangeline Fire Protection District is the responsibility of the Acadia-Evangeline Fire Protection District's management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, I performed tests of the Acadia-Evangeline Fire Protection District's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of my audit was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

The results of my tests disclosed the following instances of non-compliance that are required to be reported herein under Government Auditing Standards.

Findings: The fire district failed to adopt the budget for its general fund for the fiscal year ended December 31, 1998 prior to the end of the prior fiscal year as required by law.

ACAPULA-EMERSONLINE FIRE PROTECTION DISTRICT
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)

The annual requirements to amortize debt outstanding as of December 31, are as follows:

| Year Ending December 31, | General Obligation |
|-----------------------------|-----------------------|
| 1997 | \$ 20,000 |
| 1998 | 25,000 |
| 1999 | 10,000 |
| 2000 | 10,000 |
| 2001 | 10,000 |
| 2002 and after | 440,000 |
| Total | <u>\$615,000</u> |

4. LEVIED TAXES

The fire district has 8.9 mills ad valorem taxes authorized and levied.

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL STRUCTURE BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS PREPARED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Commissioners
Acadia-Evangeline Fire Protection District
Bassie, Louisiana

I have audited the accompanying general purpose financial statements of Acadia-Evangeline Fire Protection District, a component unit of the Acadia and Evangeline Parish Police Juries for the year ended December 31, 1986, and have issued my report thereon dated May 1, 1987.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

The management of the Acadia-Evangeline Fire Protection District is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the general purpose financial statements of the Acadia-Paragard Fire Protection District, for the year ended December 31, 1996, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

I noted certain matters involving the internal control structure and its operation that I consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control structure that, in my judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements.

Finding: The segregation of duties is inadequate to provide effective internal control.

Cause: The condition is due to economic and space limitations.

Recommendation: No action is recommended.

Management's Response: We concur in the finding.

Finding: The fire district failed to adopt the budget for its general fund for the fiscal year ended December 31, 1996 no later than the end of the prior fiscal year as required by law.

Cause: The fire district's management overlooked this requirement.

Recommendation: The fire district should follow the budget law and adopt the budget no later than the end of the prior fiscal year.

Management's Response: We concur in the finding and have adopted the budget for the general fund for fiscal year ended December 31, 1997 prior to the end of the prior fiscal year.

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FINANCIAL REPORT OF THE
ACADIA-EVANGELINE FIRE PROTECTION DISTRICT
BASILE, LOUISIANA
FOR THE YEAR ENDED
DECEMBER 31, 1974

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the verified, or reviewed, entity and other appropriate public officials. This report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Revised Date: 05/20/75